1. General Information, Area of Application

1.1 The terms and conditions set out below shall form part of the agreement concluded between DETAX GmbH & Co. KG (hereinafter “DETAX” and customers (hereinafter “buyer”).

1.2 Our general terms and conditions of business shall apply in accordance with the most recent version and to all subsequent transactions without any need of express reference thereto unless agreed otherwise. Unless agreed otherwise or the conclusion of such transaction shall and shall also apply if we perform delivery despite our knowledge of differing or contrary terms.

1.3 These terms and conditions shall apply to vis à vis merchants, governmental entities, or special governmental estates within the meaning of § 310 (1) BGB (German Civil Code).

1.4 These terms and conditions apply exclusively. Differing or contrary terms shall not apply unless we expressly agreed upon in writing.

2. Conclusion of an Agreement, Partial Deliveries, Prohibition of Assignment

2.1. Our offers and price and service quotes are subject to change and nonbinding, provided they are not expressly confirmed through order confirmation or confirmed through the transmission of goods.

2.2. Title to and copyright in all cost estimates, drawings and other documents shall remain with DETAX. All such documents and all other information and data received by the buyer from DETAX which are not common knowledge in the industry shall be held in confidence by the buyer and shall not be disclosed to third parties without DETAX’s prior written consent.

2.3. The agreement is concluded under the condition that services will not be carried out or only carried out in part if an incorrect delivery or a delivery not in proper form is received from suppliers. If the goods or services are not available or only partly available, the compensation is reduced proportionately.

2.4. DETAX is entitled to make partial deliveries.

2.5. The buyer may not transfer his/her contractual rights to third parties without the express consent of DETAX. § 354a HGB remains unaffected.

3. Prices, Payment Terms and Late Payments

3.1. Unless otherwise agreed in the confirmation of order, our prices are “ex works” (according to Incoterms 2010) in Euro, but do not include additional taxes and expenses incurred by the buyer in the respective statutory set amounts on the date of invoicing. Packaging costs are invoiced separately. The buyer shall generally bear the costs for transport and insurance. Loss on exchange arising in the case of payment in foreign currency is to be borne by the buyer. For orders under 100.00 Euro net value, DETAX calculates a minimum quantity surcharge of 15.00 Euro. Prices confirmed in writing shall remain firm for a period of two months from the date of DETAX’ order confirmation.

3.2. DETAX reserves the right, between conclusion of the contract and prior to delivering the goods, to increase the price of the goods as necessary based on general external price changes or if there are other causes (such as exchange rate fluctuations, currency regulations, changes in duty rates, significant increase in material or manufacturing costs) or due to changes in suppliers.

3.3. Invoices are due for payment immediately upon receipt and without any deductions, unless otherwise agreed upon. Payments are to be made exclusively via bank transfer; any other payment methods are not considered to fulfill the duty of payment. The customer agrees to the electronic transmission of the invoice. New customers are only supplied after they agree to the electronic transmission of the invoice. The buyer is in default if payment is not made on time.

3.4. Upon expiry of the payment period (section 3.3) the buyer is in default, without the need for a prior notice of default. Detax reserves the right to suspend the contract and to terminate the agreement if the buyer fails to make payment within the payment period. The customer can only suspend the agreement if any valid provisions that shall be suitable to fulfil the economic purpose of the deleted condition are applied. The validity of the other provisions. Invalid provisions shall be deemed to be replaced by such valid provisions, if it is reasonable for the customer.

3.5 In the case of VAT-exempt deliveries in the European Community, the buyer is obligated to provide the certificates or supporting documents requested by the German fiscal authority. DETAX may retain deliveries if the buyer is in default with the documents. If the proof fails to show that the articles in the delivery have arrived in other regions of the community, the buyer shall reimburse the VAT and fines established by the fiscal authority in full.

4. Fixed Dates, Impediments to Performance, Transfer of Risk

4.1. Delivery dates quoted are to be understood to be approximate, unless stipulated otherwise in expressly binding agreements, provided that the buyer has submitted the order to DETAX in time andDETAX has no information about any impediments to delivery. The execution periods are extended appropriately without any further agreement in cases of force majeure, due to official directives or in the event of other circumstances for which DETAX is not at fault.

4.2. Other rights to a solution notwithstanding, the buyer and DETAX are entitled to withdraw from the agreement if the duration of the impediment to performance exceeds a period of eight weeks or the performance is not possible for an indefinite period of time, e.g. due to official directives or subsequent discontinuation of export or import operations. The customer is not entitled to claims for damages in this case.

4.3. In the case of the buyer’s request in the contract for the return of the goods or the return of the goods, which remain in the possession of the buyer in the time period at which the buyer is informed by DETAX that the goods are available for pick-up (“ex works”, according to Incoterms 2010).

5. Intended Nature of the Goods, Quantity Tolerances

5.1. The intended nature of the goods complies with the contractual agreements. Unless expressly defined, the properties are not guaranteed. Additionally, in the case of a purchase according to models and samples, the model/sample is only considered to be a demonstration piece in order to show the general nature or type of goods. Unless expressly stated in an agreement, the properties of the model/sample are not guaranteed.

5.2 Technical changes which are required for manufacturing reasons, or which are necessary due to legislative changes, or which serve the product update and maintenance, shall be admissible if these changes are typical for the class of goods.

5.3. In the case of manufacturing according to badge size, DETAX is entitled, according to production yields, to deliver 15% more or less than agreed upon.

6. Obligation to Give Notice of Defects

6.1. Deliveries are to be inspected promptly by the buyer after delivery with respect to damages. Defects which are obvious at the time of delivery shall be notified to DETAX within 10 working days from delivery. Unless provided otherwise in writing, the buyer may only notify any other person commissioned by the buyer, any subsequent claim due to external appearance of the delivery are excluded. The same applies to weight discrepancies. Notification of detectable defects of the goods may only be made within 3 working days after delivery and other defects only within 3 working days after discovery. Notices of defects must be made in writing.

7. Warranty

7.1. DETAX ensures that the goods delivered are free of defects in material and workmanship. DETAX does not assume any responsibility for the goods’ suitability for a particular purpose unless DETAX has expressly agreed to this liability in writing. DETAX does not assume any responsibility for defects of the goods which trace back to a description of the goods or a specification of the buyer.

7.2. Slight deviations from the agreed or standard quality do not constitute a defect in a product.

7.3. For defects for which notification is promptly made and which more than insignificantly impair the value or usability, DETAX initially, according to choice, provides for delivery of replacement goods free of defects or rework or a replacement delivery. In the case of a replacement delivery, the buyer is not entitled to withdrawal or a price reduction until after two failures. For the replacement goods, DETAX’s provisions are limited to the same scope as the existing contract. In the case of a replacement delivery, DETAX is not at fault.

7.4. DETAX shall not be liable for defects resulting from inappropriate or improper use, faulty handling or by normal wear and tear provided that DETAX does not bear any responsibility for the damage. Replacements are excluded.

7.5. Unless otherwise specified in writing, the resale of goods to further countries, others than the buyers, used by the buyer or intended for the use of third parties, shall be prohibited. DETAX brand products shall not be resold under the brand name of a competitor. The buyer is obliged to reimburse DETAX for the loss resulting from the breach of this agreement.

7.6. Goods may only be returned with the express written consent of DETAX. The return delivery must be made carriage-free. For goods sent in breach of the terms and conditions of delivery, the buyer must bear any cost of damage arising from death and injury to the body and health remains unaffected. This also applies to liability according to the Product Liability Act. Any other claims are excluded.

8. Resignation of Title

8.1. DETAX reserves all rights to deliberate acts and gross negligence. DETAX is also liable in the case of negligible breaches of major contractual obligations. In the case of minor negligent breaches of major contractual obligations, liability is limited to foreseeable damages typical for the agreement. The buyer may resell the DETAX brand products only in their unaltered original packaging. In case of any alterations, the liability of DETAX is excluded.

8.2. If the buyer resells the goods, DETAX will take over any responsibility for damages resulting from a third party. The selection of securities to be released shall be made by the buyer at the request of the buyer insofar as the marketable value of the securities exceeds the receivables due to DETAX. The selection of securities to be released shall be admissible if they are reasonable for the customer.

9. Reservation of Title

9.1. Regards as any transfer of risk or other provisions of these terms and conditions of business, ownership of the goods shall not transfer to the buyer until the entire purchase price has been paid. Following any withdrawal from the agreement, DETAX has the right to reclaim the goods, otherwise to sell them or dispose of them. Unless the goods have been paid for in full, the buyer must hold the goods in trust or DETAX and store the goods, to increase the price of the goods as necessary based on general external price changes or if there are other causes (such as exchange rate fluctuations, currency regulations, changes in duty rates, significant increase in material or manufacturing costs) or due to changes in suppliers.

9.2. Other rights to a solution notwithstanding, the buyer and DETAX are entitled to withdraw from the agreement if the duration of the impediment to performance exceeds a period of eight weeks or the performance is not possible for an indefinite period of time, e.g. due to official directives or subsequent discontinuation of export or import operations. The customer is not entitled to claims for damages in this case.

9.3. In the case of the buyer’s request in the contract for the return of the goods, which remain in the possession of the buyer in the time period at which the buyer is informed by DETAX that the goods are available for pick-up (“ex works”, according to Incoterms 2010).

10. Applicable Law, Place of Jurisdiction

10.1. The present agreement is subject to German law, without giving effect to its conflict of law provisions and without giving effect to the UN Convention on Contracts for the International Sale of Goods of 11 April 1980 (CISG). Both parties declare that they agree to the exclusive jurisdiction of the court at DETAX’s place of business. DETAX also has the right to bring an action at the court which has jurisdiction for the buyer or at any other court which may be competent at the place of execution of the obligations.

10.2. The invalidity of any provision of these general terms and conditions shall not affect the validity of the other provisions. Invalid provisions shall be deemed to be replaced by such valid provisions that shall be reasonable for the conditional seller does not have ownership, the conditional seller thus acquires corresponding part ownership. The same shall apply for the case in which DETAX’s goods are intermingled with those of another party. In the event of seizure or other third-party interventions, the buyer is to immediately notify DETAX so that DETAX can file a suit in accordance with § 771 German Civil Code (BGB). In such a case, the buyer is not entitled to enter into any agreement with a third party. If the goods are processed further and if the further processing is conducted with parts of which the conditional seller does not have ownership, the conditional seller thus acquires corresponding part ownership.

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DETAX GmbH & Co. KG

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